

**LEGISLATIVE SERVICES AGENCY
OFFICE OF FISCAL AND MANAGEMENT ANALYSIS**

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FISCAL IMPACT STATEMENT

LS 7836

BILL NUMBER: SB 438

NOTE PREPARED: Jan 11, 2005

BILL AMENDED:

SUBJECT: Trustee-assessors.

FIRST AUTHOR: Sen. Riegsecker

FIRST SPONSOR:

BILL STATUS: As Introduced

FUNDS AFFECTED: **GENERAL**
 DEDICATED
 FEDERAL

IMPACT: Local

Summary of Legislation: This bill provides that a trustee-assessor who fails to attain a required assessor-appraiser certification does not forfeit office if the trustee-assessor contracts for the county assessor to perform the duties related to the assessment of real property. It allows the county fiscal body to adjust appropriations to reflect the change in duties.

Effective Date: July 1, 2005.

Explanation of State Expenditures:

Explanation of State Revenues:

Explanation of Local Expenditures: Under existing law, an assessor or trustee-assessor who does not comply with certification requirements forfeits the assessor's or trustee-assessor's office. Under the proposal, a trustee assessor who fails to comply with certification requirements forfeits the trustee-assessor's office unless the trustee-assessor contracts with the county assessor for the county assessor to perform the duties of the trustee-assessor related to the assessment of real property until the trustee-assessor attains the required certification. The county fiscal body may adjust the appropriations to the trustee-assessor and the county assessor for assessment services for the duration of a change in duties to recognize the change in duties.

The bill could impact cases where the county is not currently reimbursed but performing the assessment duties of a township trustee who has not met certification requirements. In such cases, the proposal could shift revenue from townships to counties. The impact will depend on the costs of the duties as well as the number

of township trustee assessors who have not met certification requirements and ask the county assessor to perform the duties without reimbursement.

Background Information: Assessors are currently required to maintain either Level I or Level II certification. The DLGF certifies the assessors. Assessing officials must earn 30 hours of education within a 4-year period to be certified as a Level I assessor. Officials must complete 45 hours of education within a 4-year period to be certified as a Level II assessor. The DLGF offers training and certification at no cost to the assessor. Education may also be earned at training offered by approved entities. Participants in the training offered by the DLGF are responsible for travel and associated costs which may be paid by the sponsoring governmental unit.

The next reassessment will begin in 2007 and must be completed by March 1, 2009. This reassessment will be the basis for taxes payable in 2010.

As of January 2005, of the 1,008 townships in the state, 177 had elected assessors and 831 had trustee-assessors. With respect to certification levels, 11 county assessors had obtained a Level I and 71 had obtained Level II. For elected township assessors, 16 had attained Level I and 107 had attained Level II. For township trustee-assessors, 68 had attained Level I and 63 had attained Level II.

Explanation of Local Revenues:

State Agencies Affected:

Local Agencies Affected: Counties and townships.

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